OTC Markets

ATTORNEY LETTER AGREEMENT

THIS AGREEMENT, dated as of the date executed by OTC Markets Group Inc. (**"OTC Markets Group"**), a Delaware corporation with an office located at 304 Hudson Street, 3rd Floor, New York, NY 10013, is by and between OTC Markets Group and the ATTORNEY identified below (the "**Attorney**").

W I T N E S S E T H:

WHEREAS, OTC Markets Group, a provider of pricing and financial information for the over-the-counter securities markets, operates the OTC Disclosure & News Service, a secure Internet portal for use by issuers to publish news releases, financial reports and other disclosures on www.otcmarkets.com or www.otcqx.com;

WHEREAS, Attorney desires to prepare, or assist in the preparation of, information that is posted on the OTC Disclosure &News Service by, or on behalf of, the Issuer named below (the "**Issuer**"); and,

WHEREAS, prior to posting disclosure materials on the OTC Disclosure &News Service, and from time to time thereafter, OTC Markets Group requires the Attorney to prepare and submit a letter (each, a "**Letter**" and collectively, the "**Letters**") that conforms to The Attorney Letter Guidelines, attached hereto as Exhibit A and, in the case of securities that have been the subject of promotional activities, Exhibit B (collectively, the "**Guidelines**").

NOW THEREFORE, in consideration of the premises herein contained and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

Section 1. Attorney hereby consents to the posting of a Letter prepared by the Attorney by or on behalf of the Issuer from time to time through the OTC Disclosure &News Service, and OTC Markets Group hereby agrees to consider permitting any such Letter to be or remain posted through the OTC Disclosure &News Service. Attorney represents that there are no legal or regulatory restrictions of any kind that would prohibit any such posting. Attorney will promptly notify OTC Markets Group in the event that Attorney ceases for any reason to provide services for the Issuer that would call for the preparation of a Letter in connection with information published by the Issuer through the OTC Disclosure &News Service.

Section 2. Attorney has attached to this Agreement (i) a list of the jurisdictions in which the Attorney is duly authorized to engage in the practice of law and (ii) a copy of the Attorney's driver's license for identification purposes. Attorney agrees to notify OTC Markets Group in the event that there is any change in such due authorization.

Section 3. Attorney warrants and represents that (i) the document review and other duties required by the Guidelines have been competently performed in connection with the preparation of each Letter posted through the OTC Disclosure &News Service and (ii) each Letter conforms to the Guidelines.

Section 4. Attorney acknowledges and agrees that OTC Markets Group (i) in its sole, unfettered and absolute discretion, may fail or refuse to accept any Letter, and may determine that it will not accept any Letters that may be submitted in the future by the Attorney on behalf of the Issuer or any other company, for any reason whatsoever, (ii) is hereby granted full and complete permission, rights and authority to publish the reasons for any such failure, refusal or determination, and Attorney hereby represents and warrants that there are no legal or regulatory restrictions of any kind that would restrict or prohibit any such publication, and (iii) shall not be liable to counsel for any damages whatsoever, whether the theory of liability

is based on contract, tort or otherwise, (x) that are related in any way to any such failure, refusal or determination or (y) in connection with any publication by OTC Markets Group of the reasons for any such failure, refusal or determination.

IN WITNESS WHEREOF, the parties hereto have caused this agreement to be executed by their duly authorized officers.

The Attorney

Leonard E. Neilson, Attorney at Law, P.C.
Name of Firm

Address:
8160 South Highland Drive
Suite 104
Sandy, Utah 84093

Phone Number: (801) 733-0800

Email: LNeilsonLaw@aol.com

By (signature): Leonard E. Neilson

Name of Attorney (print): Leonard E. Neilson

Title: Attorney at Law

Issuer Name: Vitamin Blue, Inc.

Trading Symbol: VTMB

OTC Markets Group Inc.

By: _____
Name: Lisabeth Heese
Title: Managing Director, Issuer and Information Services

Date of Execution by OTC Markets Group: _____

(Note: A signed copy of this agreement must be sent to the attention of Issuer Services ***prior to the posting of an Attorney Letter*** to the following address; OTC Markets Group, 304 Hudson Street, 3rd Floor, New York, NY 10013, or sent by fax transmission to OTC Markets Group's Issuer Services at 212652-5920). As stated in Section 2, a copy of the Attorney's driver's license should also be provided.

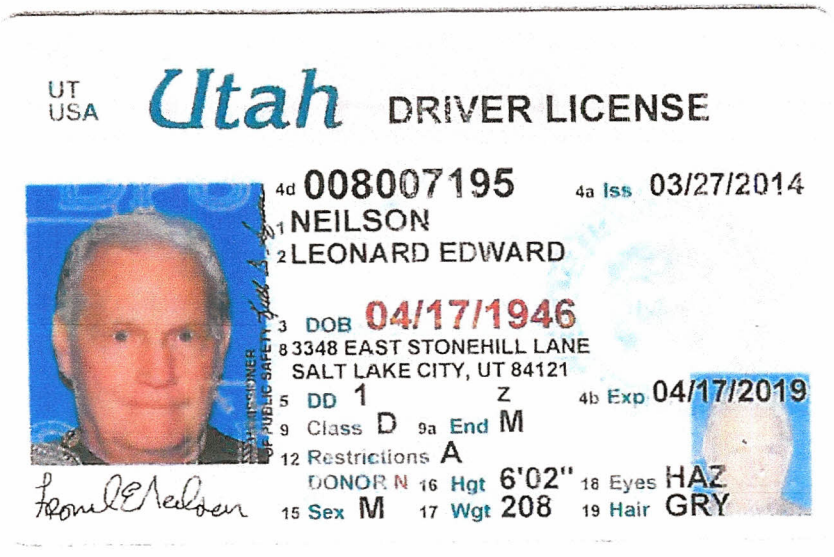
ATTACHMENT 2(1)

LEONARD E. NEILSON -- STATES AUTHORIZED TO PRACTICE LAW

UTAH -- [Admitted October 1984]

ATTACHMENT 2(II)

LEONARD E. NEILSON -- COPY OF DRIVER'S LICENSE



UT
USA

Utah DRIVER LICENSE

4d 008007195 4a Iss 03/27/2014
1 NEILSON
2 LEONARD EDWARD

3 DOB 04/17/1946
8 3348 EAST STONEHILL LANE
SALT LAKE CITY, UT 84121
5 DD 1 Z 4b Exp 04/17/2019
9 Class D 9a End M
12 Restrictions A
DONOR N 16 Hgt 6'02" 18 Eyes HAZ
15 Sex M 17 Wgt 208 19 Hair GRY